

**DALLAS COUNTY, TEXAS**  
**Balance Sheet**  
**Governmental Funds**  
**September 30, 2005**  
(in thousands of dollars)

	General	Debt Service County-Wide	Major Projects	Grants	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 70,099	\$ 7,239	\$ 79,887	\$ 2,159	\$ 84,878	\$ 244,262
Property Tax Receivables (net of allowances for uncollectibles of \$25,784)	220,398	39,303	21,963	-	9,264	290,928
Accounts receivable (net of allowances for uncollectibles of \$245,111)	15,369	-	-	-	4,530	19,899
Accrued interest	1,124	73	-	-	-	1,197
Due from other funds	163	-	-	-	16	179
Due from other governmental units	1,915	-	1,168	12,592	4,583	20,258
Inventories	1,144	-	-	-	507	1,651
Prepayments and advances	2,654	-	-	-	102	2,756
Total assets	<u>\$ 312,866</u>	<u>\$ 46,615</u>	<u>\$ 103,018</u>	<u>\$ 14,751</u>	<u>\$ 103,880</u>	<u>\$ 581,130</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities :</b>						
Accounts payable	\$ 20,161	\$ -	\$ 7,032	\$ 6,185	\$ 6,387	\$ 39,765
Due to other funds	5,493	-	159	17	158	5,827
Due to other governmental units	1,100	-	-	-	3,130	4,230
Deferred revenue	230,330	39,246	21,903	1,769	13,065	306,313
Total liabilities	<u>257,084</u>	<u>39,246</u>	<u>29,094</u>	<u>7,971</u>	<u>22,740</u>	<u>356,135</u>
<b>Fund balances:</b>						
Reserved for:						
Encumbrances	12,996	-	20,228	-	18,527	51,751
Inventories	1,144	-	-	-	507	1,651
Prepayments, advances and other	2,785	-	-	-	102	2,887
Unreserved reported in:						
General Fund	38,857	-	-	-	-	38,857
Debt Service	-	7,369	-	-	-	7,369
Major Projects	-	-	53,696	-	-	53,696
Grants	-	-	-	6,780	-	6,780
Special Revenue	-	-	-	-	62,004	62,004
Total fund balances	<u>55,782</u>	<u>7,369</u>	<u>73,924</u>	<u>6,780</u>	<u>81,140</u>	<u>224,995</u>
Total liabilities and fund balances	<u>\$ 312,866</u>	<u>\$ 46,615</u>	<u>\$ 103,018</u>	<u>\$ 14,751</u>	<u>\$ 103,880</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	372,250
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	19,831
Internal service funds are used by management to charge costs related to the trust. The assets and liabilities of the internal service funds are included in governmental activities in the statement net assets.	(2,853)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(209,591)
Net assets of governmental activities	<u>\$ 404,632</u>

The notes to the basic financial statements are an integral part of this statement.